### Budget, Accounting and Reporting System (BARS)

# Supplementary Instructions Division of Developmental Disabilities

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Administered by the Department of Social and Health Services

Effective July 2006

### **Budgeting, Accounting** & Reporting System (BARS)

## Supplementary Instructions for Developmental Disabilities Program Funded by the Department of Social and Health Services Division of Developmental Disabilities

### **Effective July 2006**

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### **OVERVIEW**

This supplement is published by the Department of Social and Health Services (DSHS), Division of Developmental Disabilities (DDD) to aid local governments in accounting for developmental disabilities programs in accordance with the Budgeting, Accounting, and Reporting System (BARS) promulgated by the Office of the State Auditor.

The purpose of the supplement is:

To define the expenditure elements and sub-elements specific to developmental disabilities expenditure accounts.

The BARS Manual published by the State Auditor is the official accounting system for local government, while this supplement applies the BARS to DDD/DSHS funds. Element/sub-element codes for the expenditure subsidiary account BASUB 568 are determined by DSHS. Local governments must use the element/sub-element codes in this supplement. There is no additional set of special Fiscal Policies other than what is contained in this supplement and the BARS Manual.

Please refer to the BARS Manual published by the State Auditor (<a href="www.sao.wa.gov">www.sao.wa.gov</a>) for questions regarding BARS Account Code structure, resource account codes, expenditure and use of accounts, definitions and classification of expenditure objects.

### **CHART OF ACCOUNTS**

### Summary of Expenditure Accounts Commonly Used in Developmental Disabilities

568.10	ADMIN	IISTR/	NOITA

568.20 (RESERVED)

### 568.30 TRAINING EXPENSES

568.31 Staff Training

568.32 Board Training

### 568.40 COMMUNITY INFORMATION ACTIVITIES

### 568.50 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

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### 568.60 CONSUMER SUPPORT

568.61 Child Development Services (Birth to three)

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568.70 (RESERVED)

568.80 (RESERVED)

568.90 OTHER ACTIVITIES

### **CHART OF ACCOUNTS**

### <u>Definition of Expenditure Accounts</u> <u>Commonly Used In Developmental Disabilities</u>

### 568.00 DEVELOPMENTAL DISABILITIES

### 568.10 ADMINISTRATION

Costs of the County Human Services Department or similar county office, responsible for administration of the Developmental Disabilities Program. Allowable costs include personnel and overhead costs directly related to the administration of the program, including such activities as program planning, budgeting, contracting, monitoring, evaluation, and coordination. Also included are departmental and county indirect and/or direct administrative costs, to the extent that such costs are appropriately allocated to the program using an established methodology consistent with grants management guidelines.

568.20 (RESERVED)

### 568.30 TRAINING EXPENSES

### 568.31 Staff Training

Costs incurred by the program for planned, structured activities for the purpose of providing, or improving, or enhancing job-related knowledge and skills of staff, providers, volunteers, or interning students in the provision of developmental disabilities services.

### 568.32 Board Training

Costs incurred by the program for planned, structured activities designed to provide, improve, or enhance program-related skills of board and advisory committee members.

### 568.40 COMMUNITY INFORMATION ACTIVITIES

Costs incurred by the program for activities to inform and/or educate the general public about developmental disabilities and related services. Includes information and referral services; activities aimed at promoting public awareness and involvement; and community consultation, capacity building and organization activities.

### 568.50 INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

### 568.51 Early Intervention Services

Services designed to meet the developmental needs of each infant and toddler eligible under the early intervention section (Part C) of Individuals with Disabilities Education Act (IDEA) and the needs of the family related to enhancing the child's development. Such services shall be planned, administered and delivered in accordance with federal law, federal regulations (Federal Register 34 CFR Part 303), and Catalogue of Federal Domestic Assistance (CFDA) Number 84.181.A. and with Washington's IDEA, Early Intervention Services Application 1998-2001, or subsequently approved applications).

### 568.52 County Interagency Coordinating Council (CICC)

Services provided by the program to maintain and support a County Interagency Coordinating Council (CICC) that advises the local early intervention services contractor to implement and maintain a coordinated early intervention system and to facilitate coordination between the CICC, the State Interagency Coordinating Council (SICC), other councils, boards, local agencies and local governments. Services shall be provided in accordance with federal law, federal regulations (Federal Register 34 CFR Part 303), and Catalog of Federal Domestic Assistance (CFDA) Number 84.181.A. and with Washington's IDEA, Early Intervention Services Application (1998-2001), or subsequently approved applications).

### 568.60 CONSUMER SUPPORT

### 568.61 Child Development Services (Birth to Three)

Early Intervention Services including specialized therapeutic and/or educational services for eligible infants and toddlers and their families from birth to the child's third birthday or, by County exception, enrollment in public school. Services are provided in natural environments to the maximum extent appropriate to the needs of the child, including the home, neighborhood, or community settings in which infants and toddlers without disabilities participate. These services encompass 1) with family permission, sharing information with and making referrals to a local Family Resources Coordinator (FRC); 2) documentation of services as part of an individualized family service plan; and 3) participation with the local school district and others in the development of a transition plan prior to the child's third birthday.

### 568.62 Group Supported Employment

Group Supported Employment is a part of an individual's pathway to employment. These are supervised employment and training opportunities in regular business and industry settings leading to an individual being able to secure gainful employment earning a living wage.

Group Supported Employment is located in an integrated community business/industry employing groups of no more than eight (8) workers with developmental disabilities.

### 568.63 Pre-Vocational Services/Specialized Industries

Pre-Vocational/Specialized Industries services are a part of an individual's pathway to employment. These are sheltered employment and training opportunities leading to an individual being able to secure gainful employment earning a living wage. Specialized industries (often called sheltered workshops because of the setting in which the work takes place) generally train groups of nine or more people with disabilities in the same setting.

### 568.64 Individual Supported Employment

Individual Supported Employment services are a part of an individual's pathway to employment. These are placement and follow-up services necessary to help persons with developmental disabilities obtain and continue integrated, living wage employment in the community, in business, or industry. This service may include creating work opportunities through job development, support to the employee's supervisors and/or peer workers to enable them to support the person on the job, on-the-job training, and modification of work site or tasks.

### 568.65 Person to Person

Person to Person services are a part of an individual's pathway to employment. A combination of services and supports may be needed to assist people to:

- Develop and implement self-directed services,
- Develop a person centered employment plan.
- Prepare an individualized budget,
- Work and volunteer in the community, and/or obtain the generic community resources needed to achieve integration and employment.

### 568.67 Community Access

Community Access services are for people with developmental disabilities ages 62 and older who have retired and choose not to work. Services will assist individuals to participate in activities, events and organizations in the local community in ways similar to others of retirement age.

### 568.68 Individual and Family Assistance

Individual and Family Assistance are time limited projects, which are approved by the DDD Regional Manager or Division Director. The purpose of the projects is to meet one or more of the following outcomes: (1) to provide supports to additional families and persons with developmental disabilities in need of services and supports within existing resources; (2) to provide individuals and families receiving services more control and flexibility with the use of the resources; (3) to assist the individual and family in connecting to and using natural and informal community supports. Examples of projects include, but are not limited to, family grants, educational activities, special needs of persons who are elderly, and family support-related services and activities.

568.69 (RESERVED)

568.70 (RESERVED)

568.80 (RESERVED)

568.90 OTHER ACTIVITIES

The 568.90 category is reserved for special projects and demonstrations.